

Management System: Budget and Financial Management

Policy: Transit Subsidy Benefit (TSB)

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Issue Date: 12/19/12

CBC MS Revision: 0

1.0 Purpose

The purpose of this policy is to establish responsibilities and provide direction to the Environmental Management Consolidated Business Center (EMCBC) employees for the use of the Transit Subsidy Benefit (TSB) Program.

2.0 Scope & Applicability

This policy addresses the direction for utilizing the EMCBC Transit Subsidy Benefit Program and is applicable to all EMCBC personnel stationed at the EMCBC offices at Cincinnati, Ohio.

3.0 Responsibilities

3.1 EMCBC Employees — Employees are responsible for complying with this EMCBC policy. In addition, EMCBC employees are responsible for submitting the TSB Profile in order to receive a Department of Transportation (DOT) debit card and maintain a current projection of their public transportation or vanpool cost with the TSB Coordinator in Financial Management (FM).

3.2 EMCBC Office of Financial Management – The EMCBC FM is responsible for ensuring that all EMCBC employees utilizing the TSB have a TSB profile on file. FM is also responsible for receiving, processing and distributing DOT debit cards and vouchers to the EMCBC staff. Finally, FM is responsible for providing reasonable assurance that employees utilizing the TSB program are not receiving excessive DOT funding.

4.0 General Information

The TSB Program is a privilege; it is not a right or an entitlement. The DOT debit cards, vouchers, bus passes, and tokens cannot be given to or utilized by anyone other than the intended EMCBC employee. Falsification of TSB Program benefits will be subject to disciplinary action.

In order to participate in the TSB program, each employee must submit a completed TSB Program Profile to the TSB Coordinator in the Office of Financial Management, Finance and

Accounting Team. Employees must appear in person to receive and sign for their own DOT debit card and vouchers.

It is the employee's responsibility to update their profile as needed. Updates can be made by sending an e-mail to the TSB Coordinator.

The DOT debit card and vouchers are to be used solely for the purchase of bus passes, tokens, or use of a vanpool. Debit cards and vouchers will not be given to nor utilized by individuals that do not have a profile and current TSB projection on file.

Employees should only obtain enough DOT vouchers and bus passes to use for one month. Employees must not retain an excessive amount of bus passes or tokens. In addition, all unused vouchers, bus passes and tokens must be returned prior to termination of employment.

Employees Utilizing Vanpools are only authorized to use an official, commercial vanpool company in commuting to and from work. In using a vanpool company, employees must reasonably ensure that the requirements of 26 U.S.C. 132(f) (5) (B) are met. Specifically, the vanpool vehicle must have at least 6-passenger seating (not including the driver) and its sole purpose should be to transport its passengers to and from work. DOT debit cards and vouchers must be used exclusively for the expense of the actual ride to and from work only and not for vehicle maintenance, parking, gasoline, or toll expenses.

5.0 Exhibits

EMCBC Transit Subsidy Benefit Program Profile

Tran Serve Debit Card

Vanride

6.0 Definitions & Acronyms Term	Definition/Acronym
Transit Benefit	A nontaxable transportation fringe benefit providing employees with vouchers or other fare media when they leave their personal Occupancy Vehicle to commute via mass transit to and/or from work
Transit Subsidy/Voucher	A benefit to offset public transportation commuting cost, to and from work. A non-cash instrument that is either accepted by the local transit authority, as fare payment, or exchanged for an acceptable form of payment. It is tax free and issued in advance.
Transit pass	The term "transit pass" means any pass, token, fare card, voucher or similar item entitling a person to transportation (or transportation at a reduced price) if such transportation is- (i) on mass transit facilities (whether or not publicly owned), or

	<p>(ii) provided by any person in the business of transporting persons for compensation or hire if such transportation is provided in a vehicle meeting the requirements of subparagraph (B)(i).</p> <p>(B) Commuter highway vehicle. - The term "commuter highway vehicle" means any highway vehicle-</p> <p>(i) the seating capacity of which is at least 6 adults (not including the driver), and</p> <p>(ii) at least 80 percent of the mileage use of which can reasonably be expected to be-</p> <p>(I) for purposes of transporting employees in connection with travel between their residences and their place of employment, and</p> <p>(II) on trips during which the number of employees transported for such purposes is at least 1/2 of the adult seating capacity of such vehicle (not including the driver).</p>
Tran Serve Debit Card	The TRAN Serve Debit Card is a Visa branded electronic fare media card provided by the U.S. Department of Transportation. It will provide agency approved federal employees the ability to receive their transit benefit electronically.
Vanpool	A person operates a commuter highway vehicle for the business of transporting persons for compensation or hire. An employer may reimburse as a qualified transportation fringe benefit the cost an employee incurs for commuting in such a van pool.
Carpool	Highway vehicle that seats less than six adults and one driver.
Public Transportation	Transportation provided in a mass transit vehicle or commuter highway vehicle. Public transportation vehicles include privately owned and operated vanpools and bus pools.

EMCBC RECORD OF REVISION

DOCUMENT TITLE: Transit Subsidy Benefit (TSB)

If there are changes to the controlled document, the revision number increases by one. Indicate changes by one of the following:

- I** Placing a vertical black line in the margin adjacent to sentence or paragraph that was revised.
- I** Placing the words GENERAL REVISION at the beginning of the text.

<u>Rev. No.</u>	<u>Description of Changes</u>	<u>Revision on Pages</u>	<u>Date</u>
0	N/A 1 st Edition to meet EMCBC MS needs.	N/A	12/19/12